

COPY

POWER OF ATTORNEY FROM ASSIGNEE

K. K. MURAKOSHI SEIKOH, a corporation of Japan, having a principal place of business at 6-35, Midoricho 5-chome, Koganei-shi, Tokyo, Japan 1840003, is assignee of the entire right, title, and interest for the United States of America (as defined in 35 U.S.C. §100), by reason of an Assignment to the Assignee executed on 3 AUG. 2006 of an invention known as **DAMPING DEVICE** (Attorney Docket No. 2260.0050000), that is disclosed and claimed in a patent application of the same title by the inventor Hiroaki TOOYAMA (said application has a Filing Date or a 371(c) Date of July 10, 2006 at the U.S. Patent and Trademark Office, and having Application Number 10/597,072, which is the U.S. national phase of International Application No. PCT/JP2004/015269, International Filing Date October 15, 2004).

SK
3/2/07

For the purpose of PAIR, the **Customer Number is 26111**.

The Assignee hereby appoints the patent practitioners associated with **CUSTOMER NUMBER 26111** to prosecute this application and any continuation, divisional, continuation-in-part, or reissue application thereof, and to transact all business in the U.S. Patent and Trademark Office connected therewith. The Assignee hereby grants said patent practitioners associated with **CUSTOMER NUMBER 26111** the power to insert on this Power of Attorney any further identification that may be necessary or desirable in order to comply with the rules of the U.S. Patent and Trademark Office.

Send correspondence to:

CUSTOMER NUMBER 26111
STERNE, KESSLER, GOLDSTEIN & FOX P.L.L.C.
1100 New York Avenue, N.W.
Washington, D.C. 20005-3934
U.S.A.

Direct phone calls to 202-371-2600.

FOR: K. K. MURAKOSHI SEIKOH
SIGNATURE: *[Signature]*

BY: Masao MURAKOSHI

TITLE: President of K.K.MURAKOSHI SEIKOH

DATE: 25. AUG. 2006